



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 10 2000

Is Your Work Experience Valid?

Is the person who is your direct supervisor and who is signing the experience affidavit for your CPA certificate licensed as a CPA?

This is an important question for prospective North Carolina licensees who are attempting to meet the Board's licensure experience requirement of "two years experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States of the District of Columbia" [NCGS 93-12(5)].

Sometimes, individuals move to North Carolina without understanding that they must obtain a North Carolina CPA license before they can use or reference, in any manner, the CPA title.

Individuals from "two-tier" states who pass the Uniform CPA Examination receive a CPA certificate. This allows these individuals to work in industry and use the CPA title. However, they cannot practice public accounting without first obtaining a license or permit from their state board.

Therefore, the experience gained under an individual with a certificate only (not a license to practice) from a two-tier state cannot be used to meet North Carolina's requirement of two years experience under the direct supervision of a CPA.

However, this experience may be used to meet the Board's alternate licensure experience requirement of five years experience in the field of accounting [NCGS 93-12(5)].

In North Carolina, the use of the CPA title is restricted to only those individuals who are licensed by the North Carolina State Board of CPA Examiners [NCGS 93-3] regardless of whether the individual is employed in industry or in public practice.

Further, individuals in North Carolina who are on inactive or retired status with the Board are also prohibited from signing experience affidavits for work experience under the direct supervision of a CPA.

Therefore, a supervisor signing an experience affidavit as a North Carolina CPA must be on "active" status with the Board.

In the past, the Board has chosen not to penalize an applicant for relying on a supervisor's representation that the supervisor is, in fact, a licensed CPA.

However, the Board has instructed Board staff to write to an unlicensed supervisor regarding use of the CPA title in violation of North Carolina's statutes.

If, despite this notification, an unlicensed supervisor continues to use the CPA title in North Carolina, the Board could seek injunctive relief as provided by NCGS 93-12 (16).

If you have questions regarding experience affidavits, please visit the Board's web site (www.state.nc.us/cpabd) or contact Alice G. Steckenrider by telephone at (919) 733-1422 or via e-mail (alicegast@bellsouth.net).

Board Receives Award for Web Site

The National Association of State Boards of Accountancy (NASBA) recently presented the North Carolina State Board of CPA Examiners with an award honoring the Board's web site as one of the best accountancy board web sites in the nation.

The award, which was presented to the Board during the NASBA Annual Meeting in September, recognized the Board's web site (www.state.nc.us/cpabd) as "going beyond the basic to offer comprehensive information to licensees and the public."

California, Idaho, and Washington also received awards for their web sites.

Award
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www.state.nc.us/cpabd

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Consent Orders

Theodore Ezzell Peterson, Jr., #3979
Charlotte, NC 8/21/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 3979 as a Certified Public Accountant.
2. In August of 1996, Respondent's certificate was forfeited for failure to renew.
3. Despite requests by Board staff, Respondent did not return his forfeited certificate until January of 1997.
4. After the forfeiture of his certificate, Respondent continued to use the CPA title and to offer services, including attest services, to clients as a CPA.
5. In September of 1997, Respondent's firm was terminated from the American Institute of Certified Public Accountant's (AICPA) peer review program and the Private Companies Practice Section for failure to cooperate with the AICPA Peer Review Board. Respondent failed to complete the corrective or monitoring actions required as a condition of acceptance of the firm's 1994 peer review.
6. Respondent, while continuing to offer attest services to clients, has not obtained or completed any peer review program since 1994.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Caro-

lina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-3, 93-4, 93-6, 93-12(8)(c), and 93-12(9)(d) and (e), and 21 NCAC 8M .0102, 8N .0201, .0202(a), .0203(a), .0206, .0209, .0302, .0306, and .0403.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate status is changed from forfeited to suspended. Said suspension is for at least one (1) year and until Respondent completes his peer reviews which should have been completed in 1994 and 1997.
2. Respondent shall obtain pre-issuance review of any compilation(s), review(s), or audit(s) that he works on or performs until he or his employer receives an unqualified peer review report which includes audits that Respondent worked on or performed.
3. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.
4. Respondent shall reimburse the Board one thousand dollars (\$1,000.00) in administrative costs incurred in the costs of this investigation. Said administrative costs shall be remitted with this signed Order.
5. Respondent shall send a letter to all clients who have received services from Respondent after the forfeiture of his certificate informing the clients that he has not been licensed as a CPA since August of 1996. A copy of said letter shall be provided to the Board for approval prior to the mailing of the letters.
6. After the letter specified in Number 4 above is mailed, Respondent shall provide to the Board a list of all clients receiving this letter including each

client's name, address, and telephone number.

7. After one (1) year and the completion of all terms specified in this Order, Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form (which includes statements regarding use of title during suspension),
- b. Payment of the application fee,
- c. Three (3) moral character affidavits (on forms provided by Board),
- d. Forty (40) hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504.

Name Not Published 8/21/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. Respondent failed to file the corporate franchise and income tax return for his professional corporation for 1993 and, in October of 1995, the North Carolina Secretary of State's (Secretary of State) office suspended the Articles of Incorporation for Respondent's professional corporation at the request of the North Carolina Department of Revenue (Department of Revenue).
3. During the periods 1995-1996 and 1997-1999, Respondent provided services to clients through his professional corporation.
4. In June of 1999, after Respondent filed the delinquent franchise tax returns, the Department of Revenue requested that the Secretary of State's office reinstate the Articles of Incorporation.

poration for Respondent's professional corporation.

5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)(e) and 21 NCAC 8N .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall receive an unpublished reprimand.

Name Not Published 8/21/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.

2. Respondent failed to file or ensure the filing of the corporate franchise and income tax return for Respondent's firm (hereafter "firm") for 1993 and, in September of 1995, the North Carolina Secretary of State's (Secretary of State) office suspended the Articles of Incorporation for the firm at the request of

the North Carolina Department of Revenue (Department of Revenue).

3. During the period 1995-1999, Respondent continued to provide services to clients through the firm.

4. As of June of 1999, Respondent has filed the delinquent franchise tax returns and reinstatement fee, and the Department of Revenue requested that the Secretary of State's office reinstate the Articles of Incorporation for the firm.

5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)(e) and 21 NCAC 8N .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall receive an unpublished reprimand.

Comments?

Please send any questions or comments regarding the *Activity Review* to Lisa R. Hearne, the Board's Communications Manager, by fax at (919) 733-4209 or by e-mail at lhearn@bellsouth.net.

Board Meetings

**November 20
December 18**

All Board meetings are held at the Board's offices and are open to the public. However, under State law, some portions of the meetings are closed to the public.

If you wish to address the Board regarding a specific issue, please contact Robert N. Brooks, the Board's Executive Director, by telephone at (919) 733-4222 or via e-mail (rnbrooks@bellsouth.net) at least two weeks prior to the meeting date.

November 2000 Uniform CPA Exam Schedule

The November 2000 Uniform CPA Examination will be administered at the Raleigh Convention and Conference Center in Raleigh and the Benton Convention Center in Winston-Salem. The schedule will be as follows:

Business Law & Professional Responsibilities (LPR)

Wednesday, November 1, 2000
9:00 a.m. - 12:00 noon

Auditing (AUD)

Wednesday, November 1, 2000
1:30 p.m. - 6:00 p.m.

Accounting & Reporting (ARE)

Thursday, November 2, 2000
8:30 a.m. - 12:00 noon

Financial Accounting & Reporting (FARE)

Thursday, November 2, 2000
1:30 p.m. - 6:00 p.m.

www.state.nc.us/cpabd

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THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. Respondent failed to file or ensure the filing of the corporate franchise and income tax return for the Respondent's firm (hereafter "firm") for 1993 and in September of 1995, the North Carolina Secretary of State's (Secretary of State) office suspended the Articles of Incorporation for the firm at the request of the North Carolina Department of Revenue (Department of Revenue).
3. During the period 1995-1999, Respondent continued to allow services to be provided to clients through the firm.
4. As of June of 1999, another shareholder in the firm has filed the delinquent franchise tax returns and reinstatement fee, and the Department of Revenue requested that the Secretary of State's office reinstate the Articles of Incorporation for the firm.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above

constitute violations of NCGS 93-12 (9)(e) and 21 NCAC 8N .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall receive an unpublished reprimand.

Name Not Published 8/21/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant and renders attest services.
2. Respondent's 1996 State Quality Review (SQR) was not completed until after the Board's prescribed deadline. As a result, Respondent's individual certificate was placed on conditional status for one year.
3. Respondent did not complete her next SQR until three (3) days after the Board's prescribed deadline of December 31, 1999. Respondent has provided the Board with a SQR completion statement that her SQR exit conference was completed on January 3, 2000.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and

Conduct promulgated and adopted therein by the Board.

2. Respondent's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12 (8c) and 21 NCAC 8M .0102.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed based on Respondent's completion of her SQR less than sixty (60) days after the Board's deadline.
2. Respondent shall disclose the suspension of her license whenever asked if she has ever had a license suspended or revoked.
3. Within one hundred twenty (120) days of the date of this Order, Respondent shall complete and provide verification to the Board of the completion of the eight (8) hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA). The credit for this course may not be counted toward Respondent's annual forty (40) hour CPE requirement.
4. Respondent's next SQR is due on or before December 31, 2002.

Licensing Activity September 2000

Reinstatements

Teresa Ann Camery Barden #22147
Steven Lynn Foster #13970
Donna Lynn Stammer #21707
Daniel Keith Wilson #12669

Reissuance

John Louis Yilling #15957

CPE Sponsors

Elinvar - Raleigh, NC
Gary H. Pendleton, CLU, ChFC -
Raleigh, NC

Cheating on the Uniform CPA Examination

The NC State Board of CPA Examiners and the American Institute of CPAs Board of Examiners (AICPA BOE) regard cheating on the Uniform CPA Examination as a serious offense.

The Board and the AICPA BOE use a variety of tools and procedures to prevent candidates from cheating on the examination. Proctors are trained to watch for unusual or suspicious behavior and incidents during the examination and to document the occurrence of any unusual activity.

Some actions that may be considered cheating include:

- falsifying credentials;
- copying answers from another candidate during the exam;
- helping another candidate during the exam;
- using unauthorized materials during the exam;
- unauthorized communication with an individual, in or out of the exam site, during the exam;
- taking written materials, notes, etc., into and out of the exam site; and
- divulging exam information in violation of the nondisclosed exam policies.

In addition, during the grading process, the AICPA Advisory Grading Service instructs graders to report all cases of unusually similar responses. After grading is complete, the Advisory Grading Service compiles a report, the "90% Similarity Report," which identifies candidates whose patterns of answers are unusually similar and forwards the report to the Board. The Board may use this report to support an existing investigation into possible cheating or to initiate such an investigation.

21 NCAC 8F .0111, *Ineligibility due to Violation of Accountancy Act*, states, "a person may not be eligible to take the CPA examination or receive the North Carolina certificate of qualification as a CPA if the Board determines that the person has engaged in conduct that would constitute violation of General Statutes Chapter 93 or the Rules of Professional Ethics and Conduct."

If the Board determines that a candidate has cheated, the candidate will be subject to a variety of penalties, including, but not limited to, invalidation of grades and disqualification from subsequent exam administrations. In cases where cheating is discovered after a candidate has obtained his or her CPA certificate, the Board may permanently revoke the certificate.

CPE Sponsor Register Available Online

As a reminder, the 2000 edition of the Board's CPE Sponsor Register is available on the Board's web site (www.state.nc.us/cpabd).

Licensees can view a complete listing of CPE sponsors currently registered with the Board by visiting the Board's web site and clicking on the "CPE Sponsor Register" link.

At the request of a number of licensees, CPE sponsors are now listed in two ways—alphabetically and geographically (by city/state).

The on-line version of the register

is updated each time a sponsor is added or deleted from the Board's files or when the Board is notified of any changes in a sponsor's address, telephone number, or contact person.

Licensees who do not have access to the Internet may request a copy of the 2000 CPE Sponsor Register by contacting the Board at (919) 733-1423.

December 31, 2000, is the deadline for completing the CPE requirement for the 2001-2002 license renewal period. Failure to complete the CPE requirement may result in disciplinary action.

Policy on Cheating

All Uniform CPA Examination candidates sitting for the exam in North Carolina are required to sign the following statement on cheating:

"Any individual found to have engaged in conduct which subverts or attempts to subvert the accountancy licensing examination process may, at the discretion of the Board, have his or her scores on the licensing examination withheld and/or declared invalid, be disqualified from holding the CPA certification, and/or be subject to the imposition of other appropriate sanctions."

Conduct which subverts or attempts to subvert the accountancy licensing examination process includes, but is not limited to:

(1) Conduct which violates the standards of test administration, such as communicating with any other candidate during the administration of the licensing examination; copying answers from another candidate or permitting one's answers to be copied by another candidate during the administration of the licensing examination; having in one's possession during the administration of the licensing examination any books, notes, written or printed materials or data of any kind, other than the examination materials distributed.

(2) Conduct which violates the credentialing process, such as falsifying or misrepresenting educational credentials or other information required for admission to the licensing examination; impersonating an candidate or having an impersonator take the licensing examination on another's behalf.

I have read and do understand this policy of the Board. I agree to comply with all written rules and instructions given during the administration of this examination."

**Visit our web site -
www.state.nc.us/cpabd**

150-Hour Education Requirement for Licensure

Successful exam candidates who have completed the Board's work experience requirement and who want to avoid meeting the new 150-hour education requirement (a bachelor's degree including 150 semester hours) for licensure must submit a properly completed licensure application, including all supporting documentation, to the Board before **December 31, 2000**.

Individuals who do not complete the work experience requirement and submit a complete application for licensure prior to the December 31, 2000, deadline will be required to comply with the new education requirement before receiving a North Carolina CPA certificate.

For additional information regarding the new education requirement for licensure and how it affects exam candidates, please visit the Board's web site (www.state.nc.us/cpabd) and review the special section regarding the 150-hour education requirement.

Award from front page

A project of the NASBA Strategic Initiative Committee, the web award program was designed to encourage accountancy boards to use the Internet to make information available to licensees and the public in an informative, easy-to-use manner.

Lisa Axisa, NASBA's Director of Communications and staff liaison to the Committee, stated, "The Committee members divided into teams and each team looked at four or five accountancy board web sites and compared the sites based on content, appearance, uniqueness of features, etc."

"The full Committee then compared each team's top choices and selected four sites to recognize with an award," explained Axisa.

According to Axisa, the Committee selected North Carolina for an award because the Board's web site contains information, such as the licensee and firm search, that is critical to licensees

and the public and that the site is updated frequently.

"One of the aspects of the North Carolina site that the Committee liked was the availability of current and past issues of the newsletter through the site. That is a somewhat unique feature in comparison to other web sites," said Axisa.

Robert N. Brooks, the Board's Executive Director, commented, "The Board and I are extremely proud of this award. Lisa Hearne, the Board's Manager of Communications, who designed the site and maintains it, has put a lot of hard work into this site to make it a useful tool for licensees, exam candidates, and the public."

In June 1999, AccountingNet (now Pro2Net) named the Board's web site as a "Site of the Week" for "demonstrating how organizations, regardless of size, can communicate more effectively by utilizing the Web."

Address Changed?

21 NCAC 8J .0107 requires all North Carolina CPAs to notify the Board, in writing, within 30 days of any change of address or business location.

When mailing or faxing the change of address, please use the "Notice of Address Change" form located on the back cover of the *Activity Review*.

Licensees should send the form to the attention of the Licensing section and exam candidates should send the form to the attention of the Examinations section.

Address changes may also be submitted to the Board via e-mail.

Licensees should send address changes to alicegst@bellsouth.net and exam candidates should send address changes to the Exam staff using jmacombe@bellsouth.net or pwelliott@bellsouth.net.

North Carolina Launches New State Web Site

North Carolina citizens, businesses, and government employees have new access to State services through North Carolina's new web site, "NC@Your Service."

The site is the first government "web portal" created by Yahoo!, which has recently started developing Internet and Intranet sites for corporations and other organizations.

According to Richard C. Webb, North Carolina's Chief Information Officer, the site allows citizens, business owners, and State employees to find information based on the service they need, not the sometimes obscure name of the state agency that runs a program.

"People want to get on and get in quick," Webb said. "They want a simple and straightforward site."

The site is distinctive in that it contains four portals—one each for citizens, businesses, State employees, and local and State governments. Each section opens up to a page that has links to the agencies relevant to each portal.

For example, an individual interested in becoming a CPA can go to NC@YourService (www.nc.gov.com), select the citizen portal, click on the "occupational licenses" link, then click on the link, "Become a Certified Public Accountant" to be directed to the North Carolina State Board of CPA Examiners' web site (www.state.nc.us/cpabd).

In the future, citizens will be able to renew vehicle registrations, pay taxes, permits, licenses, and other fees on line using credit or debit cards.

Certificates Issued

The following certificate applications were approved by the Board at its September 11, 2000, meeting:

Stephen Frank Alexander	Wesley Scott Garber	Paula Dare Parks
Anita Rene Allis	Amy Alexander Gilliland	John Frederick Peterson
Joyce Coggin Almond	William V. Giovanniello	Carly Dean Perry
Julie Armour Baker	Ellen R. Granger	Donna Walters Pierce
Paige Powell Baker	Robert S. Greisman	David Joseph Piscorik
Natalie Yvonne Bartlett	Michael Wayne Griffin	Brian Christopher Porter
Ranjana Batra	Christopher Joseph Hammond	Margaret Yvonne Quallis
Cathy Sanderson Baxter	Miki Leah Hauss	Suzanne Holcombe Rampey
Michelle Sue Bender	William L. Hayward	José Javier Rivera
Lisa M. Berger	Ramona Eudy Henegar	Tara Harvey Roberson
Gregory C. Berka	John Benjamin Herron, Jr.	Frances Ferrell Robinette
David Evan Berliner	Barry Johnson Hodges	Brenda L. Ruppright
Brian Christopher Bolt	Susan Murdock Horn	Karen A. Sarafin
Neil Steven Boss	Jo Anne C. Horton	Barbara J. Sarvis
Heba Kamel Botros	Terry Warren Huneycutt, Jr.	Lucinda Page Setzer
Ruth Bodenheimer Bracey	Tamika Woods Jackson	Amy Elizabeth Shanes
Robert A. Buchholz	Nancy Hall Johnson	Wei (Nicole) C. Shih
W. Bryon Burbage	Ryan Andrew Johnson	Sylvia Tolbert Simmons
Paul J. Cappella	Sarah Kish Jones	Zachary Paul Sloane
Arthur D. Cassill	Timothy A. Keadle	Jennifer Weldy Smith
Alisa Frazier Chavez	Linwood Waitus Kearney	Matthew Avery Smith
Karen West Chippendale	Patricia Barnes Kerr	William David Smith
Sherry Lynn Clark	Staci Noel King	Lori Braswell Sproule
Jennifer Walton Clay	Kimberly Allison Koontz	Sarah Ivone Staudenraus
Sharon Lynn Conner	Jonathan L. Lahn	Susan Anne Stockman
Patricia Maria Connors	Geri Honeycutt Lail	Jeffrey D. Stoddard
Leigh McRae Cox	Jennifer Walker Lambeth	Beverly Thornton Stroud
Penelope Lee Cumings	Kena York Langley	David Charles Taylor
Vicki McGuire Dame	Tamara Gayle Lasher	Robin Earl Taylor
Vincent E. D'Amore	William Kenneth Lenhart	Susan Maxey Townsend
Richard Andrew Davis	Cindy Jan Skinner Lennon	Thad Joseph Trantham
Robert Craig Davis	Samuel Aaron LePrell	Nicole M. Uvino
Albert J. DeLuca	Asres Mebratu	Tracy Manning Van Hamme
Susanne Payne Dixon	Michele Michaelis	Orestes R. Verdura
Kelly Tennille Draughn	James R. Minor	Jennifer Wynnell Vruwink
Christina Leigh Dunn	Douglas Holt Moore	Sheila Barber Wadsley
Mark Steven Dwier	Jennifer Kopec Moses	Rebecca Smith Whitley
Karen Robinson Edwards	James Buckner Murrill, IV	Crystal Denise Wilcox
Bruce L. Elgin	Reginald Dean Oakley	Carla Jean Wilmoth
Eileen M. Farrell	Warren Ronald O'Brien	James Lee Williams
Kelly A. Foley	Michelle Obuchowski	Charles Ashley Woodall
Julius C. Forhecz	Mark Thomas Ott, Jr.	Margaret Stark Worthington
		Timothy Wayne York

State Board of CPA Examiners

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Address Change? Let Us Know!

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail address _____
Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax to: (919) 733-4209
Attn: Licensing
or
Examinations

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.